

International Fuel Tax Agreement (IFTA)
U.S./Canada Exchange Rate 1.0670 - 0.9372
4th Quarter 2008 FINAL Fuel Tax Rates

4th Quarter 2008		Gasoline	Special Diesel	Gasohol	Propane	LNG	CNG	Ethanol	Methanol	E-85	M-85	A55	Biodiesel
ALBERTA #16	U.S.	\$ 0.3193	\$ 0.3193	\$ 0.3193	\$ 0.2306	\$ -	\$ -	\$ 0.3193	\$ 0.3193	\$ 0.3193	\$ 0.3193	\$ 0.3193	\$ 0.3193
	Can	\$ 0.0900	\$ 0.0900	\$ 0.0900	\$ 0.0650	\$ -	\$ -	\$ 0.0900	\$ 0.0900	\$ 0.0900	\$ 0.0900	\$ 0.0900	\$ 0.0900
BRITISH COLUMBIA #15	U.S.	\$ 0.5974	\$ 0.6276	\$ -	\$ 0.1504	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Can	\$ 0.1684	\$ 0.1769	\$ -	\$ 0.0424	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MANITOBA	U.S.	\$ 0.4080	\$ 0.4080	\$ 0.4080	\$ 0.1065	\$ -	\$ -	\$ 0.3193	\$ 0.4080	\$ 0.3193	\$ 0.4080	\$ -	\$ -
	Can	\$ 0.1150	\$ 0.1150	\$ 0.1150	\$ 0.0300	\$ -	\$ -	\$ 0.0900	\$ 0.1150	\$ 0.0900	\$ 0.1150	\$ -	\$ -
NEW BRUNSWICK	U.S.	\$ 0.3796	\$ 0.5995	\$ 0.3796	\$ 0.2377	\$ 0.5995	\$ 0.5995	\$ 0.5995	\$ 0.5995	\$ 0.3796	\$ 0.5995	\$ 0.5995	\$ 0.5995
	Can	\$ 0.1070	\$ 0.1690	\$ 0.1070	\$ 0.0670	\$ 0.1690	\$ 0.1690	\$ 0.1690	\$ 0.1690	\$ 0.1070	\$ 0.1690	\$ 0.1690	\$ 0.1690
NEWFOUNDLAND	U.S.	\$ 0.5853	\$ 0.5853	\$ -	\$ 0.2484	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Can	\$ 0.1650	\$ 0.1650	\$ -	\$ 0.0700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NOVA SCOTIA	U.S.	\$ 0.5499	\$ 0.5463	\$ -	\$ 0.2484	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Can	\$ 0.1550	\$ 0.1540	\$ -	\$ 0.0700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ONTARIO #5	U.S.	\$ 0.5215	\$ 0.5073	\$ 0.5215	\$ 0.1526	\$ -	\$ -	\$ 0.5215	\$ -	\$ 0.5215	\$ 0.5215	\$ 0.5215	\$ -
	Can	\$ 0.1470	\$ 0.1430	\$ 0.1470	\$ 0.0430	\$ -	\$ -	\$ 0.1470	\$ -	\$ 0.1470	\$ 0.1470	\$ 0.1470	\$ -
PRINCE EDWARD ISLAND	U.S.	\$ 0.5356	\$ 0.7166	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Can	\$ 0.1510	\$ 0.2020	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
QUEBEC	U.S.	\$ 0.5392	\$ 0.5747	\$ 0.5392	\$ -	\$ -	\$ -	\$ 0.5747	\$ 0.5392	\$ 0.5747	\$ 0.5392	\$ 0.5747	\$ 0.5747
	Can	\$ 0.1520	\$ 0.1620	\$ 0.1520	\$ -	\$ -	\$ -	\$ 0.1620	\$ 0.1520	\$ 0.1620	\$ 0.1520	\$ 0.1620	\$ 0.1620
SASKATCHEWAN	U.S.	\$ 0.5321	\$ 0.5321	\$ 0.5321	\$ 0.3193	\$ -	\$ -	\$ 0.5321	\$ 0.5321	\$ 0.5321	\$ 0.5321	\$ 0.5321	\$ 0.5321
	Can	\$ 0.1500	\$ 0.1500	\$ 0.1500	\$ 0.0900	\$ -	\$ -	\$ 0.1500	\$ 0.1500	\$ 0.1500	\$ 0.1500	\$ 0.1500	\$ 0.1500
ALABAMA	U.S.	\$ 0.1600	\$ 0.1900	\$ 0.1600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Can	\$ 0.0451	\$ 0.0536	\$ 0.0451	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ARIZONA #9	U.S.	\$ -	\$ 0.2600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.2600
	Can	\$ -	\$ 0.0733	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.0733
ARKANSAS	U.S.	\$ 0.2150	\$ 0.2250	\$ 0.2150	\$ 0.1650	\$ -	\$ 0.0500	\$ 0.2150	\$ 0.2150	\$ 0.2150	\$ 0.2150	\$ -	\$ 0.2250
	Can	\$ 0.0606	\$ 0.0634	\$ 0.0606	\$ 0.0465	\$ -	\$ 0.0141	\$ 0.0606	\$ 0.0606	\$ 0.0606	\$ 0.0606	\$ -	\$ 0.0634

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4th Quarter 2008 FINAL Fuel Tax Rates

		Gasoline	Special Diesel	Gasohol	Propane	LNG	CNG	Ethanol	Methanol	E-85	M-85	A55	Biodiesel
CALIFORNIA #1	U.S.	\$ -	\$ 0.3660	\$ -	\$ 0.0600	\$ 0.0600	\$ 0.0700	\$ 0.0900	\$ 0.0900	\$ 0.0900	\$ 0.0900	\$ 0.2780	\$ -
	Can	\$ -	\$ 0.1032	\$ -	\$ 0.0170	\$ 0.0170	\$ 0.0197	\$ 0.0254	\$ 0.0254	\$ 0.0254	\$ 0.0254	\$ 0.0783	\$ -
COLORADO	U.S.	\$ 0.2200	\$ 0.2050	\$ 0.2200	\$ 0.2050	\$ 0.2050	\$ 0.2050	\$ 0.2200	\$ 0.2200	\$ 0.2200	\$ 0.2200	\$ 0.2200	\$ 0.2050
	Can	\$ 0.0620	\$ 0.0578	\$ 0.0620	\$ 0.0578	\$ 0.0578	\$ 0.0578	\$ 0.0620	\$ 0.0620	\$ 0.0620	\$ 0.0620	\$ 0.0620	\$ 0.0578
CONNECTICUT #17	U.S.	\$ 0.2500	\$ 0.4340	\$ 0.2500	\$ 0.2600	\$ 0.2600	\$ 0.2600	\$ 0.2500	\$ 0.2500	\$ 0.2500	\$ 0.2500	\$ 0.2500	\$ 0.4340
	Can	\$ 0.0705	\$ 0.1224	\$ 0.0705	\$ 0.0733	\$ 0.0733	\$ 0.0733	\$ 0.0705	\$ 0.0705	\$ 0.0705	\$ 0.0705	\$ 0.0705	\$ 0.1224
DELAWARE	U.S.	\$ 0.2300	\$ 0.2200	\$ 0.2300	\$ 0.2200	\$ 0.2200	\$ 0.2200	\$ 0.2300	\$ 0.2300	\$ 0.2200	\$ 0.2200	\$ 0.2200	\$ 0.2200
	Can	\$ 0.0649	\$ 0.0620	\$ 0.0649	\$ 0.0620	\$ 0.0620	\$ 0.0620	\$ 0.0649	\$ 0.0649	\$ 0.0620	\$ 0.0620	\$ 0.0620	\$ 0.0620
FLORIDA	U.S.	\$ 0.2067	\$ 0.3107	\$ 0.2067	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.3107
	Can	\$ 0.0583	\$ 0.0876	\$ 0.0583	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.0876
GEORGIA	U.S.	\$ 0.1580	\$ 0.1670	\$ 0.1580	\$ 0.1310	\$ 0.1570	\$ 0.1570	\$ 0.1570	\$ 0.1570	\$ 0.1580	\$ 0.1570	\$ 0.1570	\$ 0.1670
	Can	\$ 0.0445	\$ 0.0471	\$ 0.0445	\$ 0.0369	\$ 0.0443	\$ 0.0443	\$ 0.0443	\$ 0.0443	\$ 0.0445	\$ 0.0443	\$ 0.0443	\$ 0.0471
IDAHO #8	U.S.	\$ -	\$ 0.2500	\$ -	\$ 0.1810	\$ -	\$ 0.1970	\$ -	\$ -	\$ -	\$ -	\$ 0.2500	\$ -
	Can	\$ -	\$ 0.0705	\$ -	\$ 0.0510	\$ -	\$ 0.0555	\$ -	\$ -	\$ -	\$ -	\$ 0.0705	\$ -
ILLINOIS	U.S.	\$ 0.3430	\$ 0.3750	\$ 0.3430	\$ 0.3050	\$ 0.3050	\$ 0.3050	\$ 0.3430	\$ 0.3430	\$ 0.3430	\$ 0.3430	\$ 0.3430	\$ 0.3750
	Can	\$ 0.0967	\$ 0.1057	\$ 0.0967	\$ 0.0860	\$ 0.0860	\$ 0.0860	\$ 0.0967	\$ 0.0967	\$ 0.0967	\$ 0.0967	\$ 0.0967	\$ 0.1057
INDIANA	U.S.	\$ 0.1800	\$ 0.1600	\$ 0.1800	\$ 0.1600	\$ 0.1600	\$ 0.1600	\$ 0.1600	\$ 0.1600	\$ 0.1800	\$ 0.1800	\$ 0.1800	\$ 0.1600
	Can	\$ 0.0508	\$ 0.0451	\$ 0.0508	\$ 0.0451	\$ 0.0451	\$ 0.0451	\$ 0.0451	\$ 0.0451	\$ 0.0508	\$ 0.0508	\$ 0.0508	\$ 0.0451
INDIANA SurChg	U.S.	\$ 0.1100	\$ 0.1100	\$ 0.1100	\$ 0.1100	\$ 0.1100	\$ 0.1100	\$ 0.1100	\$ 0.1100	\$ 0.1100	\$ 0.1100	\$ 0.1100	\$ 0.1100
	Can	\$ 0.0310	\$ 0.0310	\$ 0.0310	\$ 0.0310	\$ 0.0310	\$ 0.0310	\$ 0.0310	\$ 0.0310	\$ 0.0310	\$ 0.0310	\$ 0.0310	\$ 0.0310
IOWA	U.S.	\$ 0.2100	\$ 0.2250	\$ 0.1900	\$ 0.2000	\$ 0.2000	\$ 0.1600	\$ 0.1900	\$ 0.2000	\$ 0.1900	\$ 0.2000	\$ 0.2000	\$ 0.2250
	Can	\$ 0.0592	\$ 0.0634	\$ 0.0536	\$ 0.0563	\$ 0.0563	\$ 0.0451	\$ 0.0536	\$ 0.0563	\$ 0.0536	\$ 0.0563	\$ 0.0563	\$ 0.0634
KANSAS	U.S.	\$ 0.2400	\$ 0.2600	\$ 0.2400	\$ 0.2300	\$ 0.2300	\$ 0.2300	\$ 0.2400	\$ 0.2600	\$ 0.1700	\$ 0.2400	\$ 0.2600	\$ 0.2600
	Can	\$ 0.0676	\$ 0.0733	\$ 0.0676	\$ 0.0649	\$ 0.0649	\$ 0.0649	\$ 0.0676	\$ 0.0733	\$ 0.0479	\$ 0.0676	\$ 0.0733	\$ 0.0733
KENTUCKY	U.S.	\$ 0.2110	\$ 0.1810	\$ 0.2110	\$ 0.2110	\$ 0.1810	\$ 0.1810	\$ 0.2110	\$ 0.2110	\$ 0.2110	\$ 0.2110	\$ 0.1810	\$ -
	Can	\$ 0.0594	\$ 0.0510	\$ 0.0594	\$ 0.0594	\$ 0.0510	\$ 0.0510	\$ 0.0594	\$ 0.0594	\$ 0.0594	\$ 0.0594	\$ 0.0510	\$ -

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4th Quarter 2008 FINAL Fuel Tax Rates

		Gasoline	Special Diesel	Gasohol	Propane	LNG	CNG	Ethanol	Methanol	E-85	M-85	A55	Biodiesel
KENTUCKY SurChg	U.S.	\$ 0.0360	\$ 0.0840	\$ 0.0360	\$ 0.0360	\$ 0.0840	\$ 0.0840	\$ 0.0360	\$ 0.0360	\$ 0.0360	\$ 0.0360	\$ 0.0840	\$ -
	Can	\$ 0.0101	\$ 0.0237	\$ 0.0101	\$ 0.0101	\$ 0.0237	\$ 0.0237	\$ 0.0101	\$ 0.0101	\$ 0.0101	\$ 0.0101	\$ 0.0237	\$ -
LOUISIANA	U.S.	\$ 0.2000	\$ 0.2000	\$ 0.2000	\$ 0.1600	\$ 0.1600	\$ 0.1600	\$ 0.2000	\$ 0.2000	\$ 0.2000	\$ 0.2000	\$ 0.2000	\$ 0.2000
	Can	\$ 0.0563	\$ 0.0563	\$ 0.0563	\$ 0.0451	\$ 0.0451	\$ 0.0451	\$ 0.0563	\$ 0.0563	\$ 0.0563	\$ 0.0563	\$ 0.0563	\$ 0.0563
MAINE #7	U.S.	\$ -	\$ 0.2960	\$ -	\$ 0.2060	\$ 0.2390	\$ 0.2390	\$ 0.1960	\$ 0.1570	\$ -	\$ -	\$ -	\$ 0.2960
	Can	\$ -	\$ 0.0834	\$ -	\$ 0.0580	\$ 0.0673	\$ 0.0673	\$ 0.0553	\$ 0.0443	\$ -	\$ -	\$ -	\$ 0.0834
MARYLAND	U.S.	\$ 0.2350	\$ 0.2425	\$ 0.2350	\$ 0.2350	\$ 0.2350	\$ 0.2350	\$ 0.2350	\$ 0.2350	\$ 0.2350	\$ 0.2350	\$ 0.2425	\$ 0.2425
	Can	\$ 0.0663	\$ 0.0684	\$ 0.0663	\$ 0.0663	\$ 0.0663	\$ 0.0663	\$ 0.0663	\$ 0.0663	\$ 0.0663	\$ 0.0663	\$ 0.0684	\$ 0.0684
MASSACHUSETTS	U.S.	\$ 0.2100	\$ 0.2100	\$ 0.2100	\$ 0.3360	\$ 0.3360	\$ 0.3360	\$ 0.2100	\$ 0.2100	\$ 0.2100	\$ 0.2100	\$ 0.2100	\$ 0.2100
	Can	\$ 0.0592	\$ 0.0592	\$ 0.0592	\$ 0.0948	\$ 0.0948	\$ 0.0948	\$ 0.0592	\$ 0.0592	\$ 0.0592	\$ 0.0592	\$ 0.0592	\$ 0.0592
MICHIGAN	U.S.	\$ -	\$ 0.3100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.3100
	Can	\$ -	\$ 0.0874	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.0874
MINNESOTA	U.S.	\$ 0.2550	\$ 0.2550	\$ 0.2550	\$ 0.1913	\$ 0.1530	\$ 0.2550	\$ 0.2550	\$ 0.2550	\$ 0.1811	\$ 0.1439	\$ 0.2550	\$ 0.2550
	Can	\$ 0.0719	\$ 0.0719	\$ 0.0719	\$ 0.0539	\$ 0.0431	\$ 0.0719	\$ 0.0719	\$ 0.0719	\$ 0.0510	\$ 0.0405	\$ 0.0719	\$ 0.0719
MISSISSIPPI #2	U.S.	\$ 0.1800	\$ 0.1800	\$ 0.1800	\$ 0.1700	\$ 0.1800	\$ 0.1800	\$ 0.1800	\$ 0.1800	\$ 0.1800	\$ 0.1800	\$ 0.1800	\$ 0.1800
	Can	\$ 0.0508	\$ 0.0508	\$ 0.0508	\$ 0.0479	\$ 0.0508	\$ 0.0508	\$ 0.0508	\$ 0.0508	\$ 0.0508	\$ 0.0508	\$ 0.0508	\$ 0.0508
MISSOURI #3	U.S.	\$ 0.1700	\$ 0.1700	\$ 0.1700	\$ 0.1700	\$ 0.1700	\$ 0.1700	\$ 0.1700	\$ 0.1700	\$ 0.1700	\$ 0.1700	\$ 0.1700	\$ -
	Can	\$ 0.0479	\$ 0.0479	\$ 0.0479	\$ 0.0479	\$ 0.0479	\$ 0.0479	\$ 0.0479	\$ 0.0479	\$ 0.0479	\$ 0.0479	\$ 0.0479	\$ -
MONTANA #11	U.S.	\$ -	\$ 0.2775	\$ -	\$ 0.0518	\$ -	\$ 0.0700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Can	\$ -	\$ 0.0782	\$ -	\$ 0.0146	\$ -	\$ 0.0197	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NEBRASKA	U.S.	\$ 0.2600	\$ 0.2600	\$ 0.2600	\$ 0.2600	\$ 0.2600	\$ 0.2600	\$ 0.2600	\$ 0.2600	\$ 0.2600	\$ 0.2600	\$ 0.2600	\$ 0.2600
	Can	\$ 0.0733	\$ 0.0733	\$ 0.0733	\$ 0.0733	\$ 0.0733	\$ 0.0733	\$ 0.0733	\$ 0.0733	\$ 0.0733	\$ 0.0733	\$ 0.0733	\$ 0.0733
NEVADA	U.S.	\$ 0.2300	\$ 0.2700	\$ 0.2300	\$ 0.2200	\$ 0.2700	\$ 0.2100	\$ -	\$ -	\$ 0.2300	\$ -	\$ 0.1900	\$ 0.2700
	Can	\$ 0.0649	\$ 0.0761	\$ 0.0649	\$ 0.0620	\$ 0.0761	\$ 0.0592	\$ -	\$ -	\$ 0.0649	\$ -	\$ 0.0536	\$ 0.0761
NEW HAMPSHIRE	U.S.	\$ -	\$ 0.1800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.1800
	Can	\$ -	\$ 0.0508	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.0508

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4th Quarter 2008 FINAL Fuel Tax Rates

		Gasoline	Special Diesel	Gasohol	Propane	LNG	CNG	Ethanol	Methanol	E-85	M-85	A55	Biodiesel
NEW JERSEY	U.S.	\$ 0.1450	\$ 0.1750	\$ 0.1450	\$ 0.0925	\$ 0.0925	\$ 0.0925	\$ 0.1450	\$ 0.1450	\$ -	\$ -	\$ -	\$ -
	Can	\$ 0.0409	\$ 0.0493	\$ 0.0409	\$ 0.0260	\$ 0.0260	\$ 0.0260	\$ 0.0409	\$ 0.0409	\$ -	\$ -	\$ -	\$ -
NEW MEXICO	U.S.	\$ -	\$ 0.2100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Can	\$ -	\$ 0.0592	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NEW YORK #13	U.S.	\$ 0.3910	\$ 0.3735	\$ 0.3910	\$ 0.2270	\$ 0.3910	\$ -	\$ 0.3910	\$ 0.3910	\$ -	\$ 0.3910	\$ 0.3910	\$ -
	Can	\$ 0.1102	\$ 0.1053	\$ 0.1102	\$ 0.0640	\$ 0.1102	\$ -	\$ 0.1102	\$ 0.1102	\$ -	\$ 0.1102	\$ 0.1102	\$ -
NORTH CAROLINA	U.S.	\$ 0.2990	\$ 0.2990	\$ 0.2990	\$ 0.2990	\$ 0.2990	\$ 0.2990	\$ 0.2990	\$ 0.2990	\$ 0.2990	\$ 0.2990	\$ 0.2990	\$ 0.2990
	Can	\$ 0.0843	\$ 0.0843	\$ 0.0843	\$ 0.0843	\$ 0.0843	\$ 0.0843	\$ 0.0843	\$ 0.0843	\$ 0.0843	\$ 0.0843	\$ 0.0843	\$ 0.0843
NORTH DAKOTA	U.S.	\$ 0.2300	\$ 0.2300	\$ 0.2300	\$ 0.2300	\$ -	\$ 0.2300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Can	\$ 0.0649	\$ 0.0649	\$ 0.0649	\$ 0.0649	\$ -	\$ 0.0649	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OHIO	U.S.	\$ 0.2800	\$ 0.2800	\$ 0.2800	\$ 0.2800	\$ 0.2800	\$ -	\$ 0.2800	\$ 0.2800	\$ 0.2800	\$ 0.2800	\$ 0.2800	\$ 0.2800
	Can	\$ 0.0790	\$ 0.0790	\$ 0.0790	\$ 0.0790	\$ 0.0790	\$ -	\$ 0.0790	\$ 0.0790	\$ 0.0790	\$ 0.0790	\$ 0.0790	\$ 0.0790
OKLAHOMA	U.S.	\$ 0.1600	\$ 0.1300	\$ 0.1600	\$ 0.1600	\$ 0.1600	\$ 0.1600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Can	\$ 0.0451	\$ 0.0366	\$ 0.0451	\$ 0.0451	\$ 0.0451	\$ 0.0451	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OREGON	U.S.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Can	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PENNSYLVANIA #4	U.S.	\$ 0.3120	\$ 0.3810	\$ 0.3120	\$ 0.2280	\$ 0.1820	\$ 0.0790	\$ 0.2080	\$ 0.1540	\$ 0.2190	\$ 0.1780	\$ 0.3810	\$ 0.3810
	Can	\$ 0.0879	\$ 0.1074	\$ 0.0879	\$ 0.0642	\$ 0.0513	\$ 0.0223	\$ 0.0587	\$ 0.0434	\$ 0.0618	\$ 0.0501	\$ 0.1074	\$ 0.1074
RHODE ISLAND	U.S.	\$ 0.3000	\$ 0.3000	\$ 0.3000	\$ 0.3000	\$ 0.3000	\$ -	\$ 0.3000	\$ 0.3000	\$ 0.3000	\$ 0.3000	\$ 0.3000	\$ 0.3000
	Can	\$ 0.0846	\$ 0.0846	\$ 0.0846	\$ 0.0846	\$ 0.0846	\$ -	\$ 0.0846	\$ 0.0846	\$ 0.0846	\$ 0.0846	\$ 0.0846	\$ 0.0846
SOUTH CAROLINA	U.S.	\$ 0.1600	\$ 0.1600	\$ 0.1600	\$ 0.1600	\$ 0.1600	\$ 0.1600	\$ 0.1600	\$ 0.1600	\$ -	\$ -	\$ -	\$ -
	Can	\$ 0.0451	\$ 0.0451	\$ 0.0451	\$ 0.0451	\$ 0.0451	\$ 0.0451	\$ 0.0451	\$ 0.0451	\$ -	\$ -	\$ -	\$ -
SOUTH DAKOTA	U.S.	\$ -	\$ 0.2200	\$ -	\$ 0.2000	\$ -	\$ 0.1000	\$ -	\$ -	\$ 0.1000	\$ 0.1000	\$ -	\$ 0.2200
	Can	\$ -	\$ 0.0620	\$ -	\$ 0.0563	\$ -	\$ 0.0282	\$ -	\$ -	\$ 0.0282	\$ 0.0282	\$ -	\$ 0.0620
TENNESSEE #10	U.S.	\$ 0.2000	\$ 0.1700	\$ -	\$ 0.1400	\$ -	\$ 0.1300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Can	\$ 0.0563	\$ 0.0479	\$ -	\$ 0.0395	\$ -	\$ 0.0366	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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4th Quarter 2008 FINAL Fuel Tax Rates

		Gasoline	Special Diesel	Gasohol	Propane	LNG	CNG	Ethanol	Methanol	E-85	M-85	A55	Biodiesel
TEXAS #14	U.S.	\$ 0.2000	\$ 0.2000	\$ 0.2000	\$ 0.1500	\$ 0.1500	\$ 0.1500	\$ 0.2000	\$ 0.2000	\$ 0.2000	\$ 0.2000	\$ 0.2000	\$ 0.2000
	Can	\$ 0.0563	\$ 0.0563	\$ 0.0563	\$ 0.0423	\$ 0.0423	\$ 0.0423	\$ 0.0563	\$ 0.0563	\$ 0.0563	\$ 0.0563	\$ 0.0563	\$ 0.0563
UTAH #6	U.S.	\$ 0.2450	\$ 0.2450	\$ 0.2450	\$ -	\$ -	\$ -	\$ 0.2450	\$ 0.2450	\$ 0.2450	\$ 0.2450	\$ 0.2450	\$ 0.2450
	Can	\$ 0.0690	\$ 0.0690	\$ 0.0690	\$ -	\$ -	\$ -	\$ 0.0690	\$ 0.0690	\$ 0.0690	\$ 0.0690	\$ 0.0690	\$ 0.0690
VERMONT	U.S.	\$ -	\$ 0.2600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Can	\$ -	\$ 0.0733	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
VIRGINIA	U.S.	\$ 0.1750	\$ 0.1750	\$ 0.1750	\$ 0.1750	\$ 0.1750	\$ 0.1750	\$ 0.1750	\$ 0.1750	\$ 0.1750	\$ 0.1750	\$ 0.1750	\$ 0.1750
	Can	\$ 0.0493	\$ 0.0493	\$ 0.0493	\$ 0.0493	\$ 0.0493	\$ 0.0493	\$ 0.0493	\$ 0.0493	\$ 0.0493	\$ 0.0493	\$ 0.0493	\$ 0.0493
VIRGINIA SurChg	U.S.	\$ 0.0350	\$ 0.0350	\$ 0.0350	\$ 0.0350	\$ 0.0350	\$ 0.0350	\$ 0.0350	\$ 0.0350	\$ 0.0350	\$ 0.0350	\$ 0.0350	\$ 0.0350
	Can	\$ 0.0098	\$ 0.0098	\$ 0.0098	\$ 0.0098	\$ 0.0098	\$ 0.0098	\$ 0.0098	\$ 0.0098	\$ 0.0098	\$ 0.0098	\$ 0.0098	\$ 0.0098
WASHINGTON #12	U.S.	\$ 0.3750	\$ 0.3750	\$ 0.3750	\$ -	\$ -	\$ -	\$ 0.3750	\$ -	\$ -	\$ -	\$ -	\$ -
	Can	\$ 0.1057	\$ 0.1057	\$ 0.1057	\$ -	\$ -	\$ -	\$ 0.1057	\$ -	\$ -	\$ -	\$ -	\$ -
WEST VIRGINIA	U.S.	\$ 0.3220	\$ 0.3220	\$ 0.3220	\$ 0.3220	\$ 0.3220	\$ 0.3220	\$ 0.3220	\$ 0.3220	\$ 0.3220	\$ 0.3220	\$ 0.3220	\$ 0.3220
	Can	\$ 0.0908	\$ 0.0908	\$ 0.0908	\$ 0.0908	\$ 0.0908	\$ 0.0908	\$ 0.0908	\$ 0.0908	\$ 0.0908	\$ 0.0908	\$ 0.0908	\$ 0.0908
WISCONSIN	U.S.	\$ 0.3290	\$ 0.3290	\$ 0.3290	\$ 0.2260	\$ 0.2470	\$ 0.2470	\$ 0.3290	\$ 0.3290	\$ 0.3290	\$ 0.3290	\$ 0.3290	\$ -
	Can	\$ 0.0927	\$ 0.0927	\$ 0.0927	\$ 0.0637	\$ 0.0697	\$ 0.0697	\$ 0.0927	\$ 0.0927	\$ 0.0927	\$ 0.0927	\$ 0.0927	\$ -
WYOMING	U.S.	\$ 0.1400	\$ 0.1400	\$ 0.1400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Can	\$ 0.0395	\$ 0.0395	\$ 0.0395	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

1 - CALIFORNIA CNG to be reported for each 100 cubic feet at standard pressure and temperature. A blend of Alcohol when containing not more than 15% Gasoline or Diesel should be reported as E-85 or M-85.

2 - MISSISSIPPI Natural Gas - LNG and CNG 100 cubic feet

3 - MISSOURI Reporting is not required for propane &/or natural gas in the event that proper fuel decals have been obtained. If fuel decals have not been obtained, a fuel tax return must be completed using the \$0.17 fuel tax rate.

4 - PENNSYLVANIA To convert CNG (scf) to gallons, multiply units by .0314. To convert CNG (lbs) to gallons, multiply units by .7087. Dyed diesel fuel or dyed kerosene consumed in PA operations, by qualified motor vehicles authorized by the IRS to use dyed fuel on highway, is not taxable.

5 - ONTARIO Licensees may apply for a tax refund directly to Ontario in respect of the methanol component of the blend for gasoline. Effective June 18, 2002 licensees may also apply for a tax refund directly to Ontario, in respect of biodiesel fuel used as fuel or a fuel additive. Biodiesel fuel must be reported under the fuel type "Special Diesel". As of January 1, 2007 ethanol will be subject to gasoline tax in Ontario at the rate of 14.7¢ per litre.

6 - UTAH Propane and Natural Gas are considered clean fuels for Utah and tax is paid via the purchase of a Clean Special Fuel Certificate (Form TC-596). The certificate must be kept in the vehicle while the vehicle is in Utah. The annual fee for the Clean Special Fuel Certificate is \$82 for vehicles with two axles and a registered gross vehicle weight of 26,000 pounds or less and \$126 for vehicles with three axles or with a registered gross vehicle weight over 26,000 pounds. The Tax Commission will impose a penalty for using dyed fuel on the highways in addition to any Federal penalties.

7 - MAINE CNG rate is per 100 standard cubic feet

8 - IDAHO FUEL PURCHASED ON IDAHO INDIAN RESERVATIONS – As of November 1, 2007, diesel purchased from retail outlets on the Shoshone-Bannock Indian Reservation is Idaho tax-paid diesel for IFTA reporting and Idaho fuels tax refund purposes. However, diesel purchased from tribal-owned retail outlets on the Coeur d'Alene and Nez Perce Indian Reservations is not Idaho tax-paid diesel for IFTA reporting and refund purposes. Also, as of March 1, 2005 all gasoline purchased from tribal-owned retail outlets on all Idaho Indian reservations is not Idaho tax paid gasoline and is not eligible for fuels tax refunds. If you have questions, please call toll free 800-972-7660 ext 7601 or 7702.

9 - ARIZONA Biodiesel fuel does not meet the Arizona statutory definition of an alternative fuel.

10 - TENNESSEE CNG is 5.66 lbs per gallon.

11 - MONTANA Montana no longer requires gasoline, gasohol and ethanol to be reported on the IFTA tax return.

12 - WASHINGTON The state of Washington has entered into fuel tax agreements with several Washington Tribes regarding the taxation of motor vehicle fuel and special fuel sold at tribal fuel stations located on reservations or trust lands within Washington. Please see the "Exemptions" section for Washington located on the IFTA, Inc. website for further information.

13 - NEW YORK If your total gallons of B20 fuel purchased in New York exceed the taxable gallons of Diesel used in New York, an adjustment is required on your IFTA return. For details, see SB-M-06(4)M, IFTA Reporting Requirements for the Consumption of B20 in New York State, on our Web site at www.nystax.gov or call 1-800-972-1233.

14 - TEXAS Biodiesel (B100) and biodiesel blends (such as B20) purchased in Texas must be reported under the fuel type "DIESEL". Instructions for reporting biodiesel and biodiesel blends are online at <http://window.state.tx.us/taxinfo/fuels/ifta.html> or call toll free 1-800-252-1383.

15 - BRITISH COLUMBIA Pure biodiesel (B100) and biodiesel blends (such as B99.9 or less) purchased in British Columbia must be reported on your IFTA return as fuel type "DIESEL".

Effective July 1, 2008, carbon tax applies to fuels, including gasoline, diesel, and propane. Commencing with the Q3, 2008 quarter, IFTA licensees will report and remit motor fuel tax and carbon tax as a combined rate on their IFTA Quarterly Tax Return form, the same form IFTA licensees currently use to report and remit motor fuel tax. The diesel rate has increased by \$0.0269/litre for the carbon tax, gasoline by an additional \$0.0234/litre, and propane by \$0.0154/litre.

16 - ALBERTA Effective April 1, 2007, tax rates for gasohol, ethanol, and E-85 are changed to 9 cents per litre as a result of the discontinuance of the ethanol tax exemption program. The new Alberta Fuel Tax Act and new Fuel Tax Regulation which became effective April 1, 2007, also include a definition of biodiesel. Fuel that meets the definition of biodiesel will be taxed at 9 cents a litre.

17 - CONNECTICUT See Policy Statement 92(10.1), Tables and Equivalents for Natural Gas and Propane for Motor Vehicle Fuels Tax Purposes, for more information on computing the tax on motor vehicle fuels in gaseous form.